THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE S.ANANDA REDDY

WRIT PETITION NO.12668 OF 2007

DATED 19th June, 2007

Between:

M/s Orient Cement …Petitioner

And

The Special Assistant Commercial
Tax Officer and another …Respondents

THE HON'BLE SRI JUSTICE BILAL NAZKI
AND
THE HON'BLE SRI JUSTICE S.ANANDA REDDY

WRIT PETITION NO.12668 OF 2007

O R D E R *(Per the Hon'ble Sri Justice Bilal Nazki):*

Heard learned counsel for the parties.

The grievance of the petitioner is that the goods have been stopped at the entry point into Andhra Pradesh by the Special Assistant Commercial Tax Officer-the first respondent on the ground that the entry tax in terms of the Andhra Pradesh Entry Tax Act, 2001 (for short "the Act") has not been paid. The petitioner submits that he is a registered dealer with respondent No.2 and in terms of the Act, even if he is liable to pay any entry tax, it cannot be demanded by the Special Assistant Commercial Tax Officer at the entry point. There is a mechanism given in the Act, whereby if he is liable to pay, he has to pay it at an appropriate time after filing necessary returns.

This position of law is not disputed by the other side and therefore with the consent of learned counsel for the parties, we dispose of the writ petition, at this stage, directing the release of the goods. The petitioner shall, however, give an undertaking that if ultimately he is held liable to pay tax under the Act, he shall pay it. No order as to costs.

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(Bilal Nazki, J)

Dated 19th June, 2007

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(S.Ananda Reddy, J)

Note : Issue wire at party's cost

(b/o)

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